

**Amendments to the Claims:**

1. (Currently Amended) A method for forming panels having top, bottom and side surfaces and a bottom edge with radiused bottom corners, comprising the steps of:

removing some material from at least one side of a panel in correspondence with the bottom edge of said panel so as to remove the ~~radiused~~ bottom corner ~~to~~ and to create one or more grooves having milled edges formed therein;

thereafter applying by thermoforming a thermoformable coating on the top surface, the bottom surface and the side surfaces of the panel up to at least as far as the milled edges,

forming a unitary corner-covering element having an edge, said corner-covering element having a profile conjugate with the corner profile of the removed material; and

inserting the corner – covering element in the groove after the applying step so that the edge of the corner covering element is flush with the bottom and sides without milling subsequent to inserting the corner-covering element in said groove.

2. (Previously Amended) The method according to claim 1, comprising radiusing the external profile of the corner-covering element.

3. (Previously Amended) The method according to claim 2, comprising forming the corner-covering element of plastic.

4. (Previously Amended) The method according to claim 2, comprising forming the corner-covering element of aluminum.

5. (Previously Amended) The method according to claim 2, comprising forming the corner-covering element of wood.

6. (Previously Amended) The method according to claim 2, comprising forming the corner-covering element of ABS.

7. (Previously Amended) The method according to claim 2, comprising forming the corner-covering element of rubber.
8. (Previously Amended) The method according to claim 1, comprising extending the corner-covering element along the entire bottom edge of said panel.
9. (Currently Amended) A panel comprising, top, bottom and side surfaces and a bottom edge, with radiused bottom corners,  
said panel having a groove with milled edges formed in the bottom surface and at least one of the side surfaces by removal of a profiled portion of the bottom edge;  
a thermoformed coating ~~disposed~~ being applied on the top, bottom and side surfaces up to at least the milled edges;  
a unitary corner-covering element located in the groove after applying the thermo formed coating having an edge for flushly engaging the coating having a profile conjugate with the removed profiled portion of the bottom edge without subsequent machining.
10. (Previously Presented) The panel according to claim 9, wherein said corner-covering element has a radiused external profile.
11. (Previously Presented) The panel according to claim 9, wherein said corner-covering element is formed of at least one of plastic, aluminum, wood, ABS, and rubber.
12. (Previously Presented) The panel according to claim 9, wherein the lower edge has a length extending between side surfaces, and the corner-covering element extends along the entire length of said lower edge.